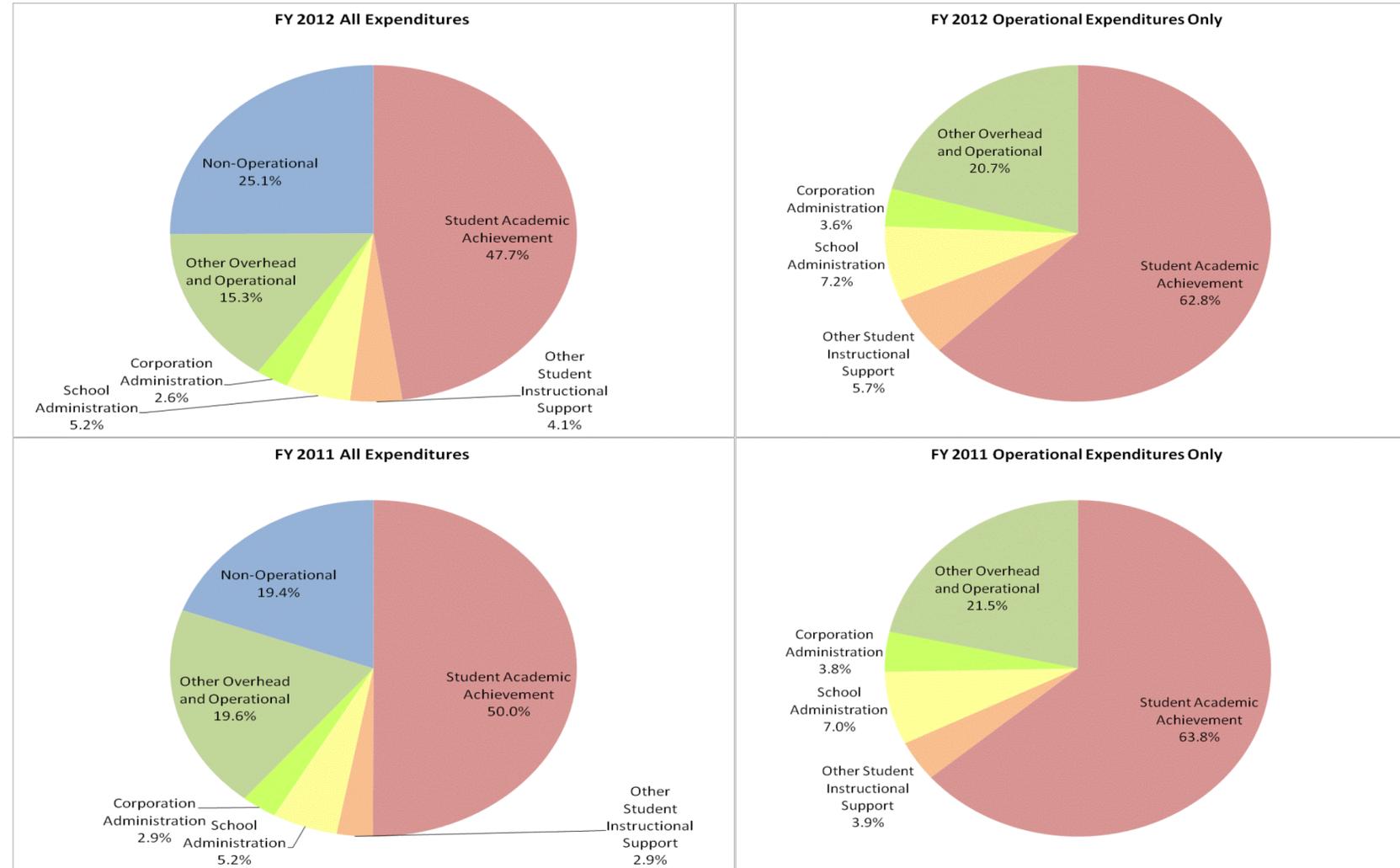


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Rochester Community Sch Corp (2645)**

Rochester Community Sch Corp (2645)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$9,302,945	54.8%	\$10,104,608	54.1%	\$9,521,850	50.0%	\$10,049,343	47.7%
Student Instructional Support	\$1,380,155	8.1%	\$1,542,917	8.3%	\$1,537,154	8.1%	\$1,960,737	9.3%
Overhead and Operational	\$3,473,989	20.5%	\$3,864,433	20.7%	\$4,280,520	22.5%	\$3,772,090	17.9%
Nonoperational	\$2,819,507	16.6%	\$3,173,810	17.0%	\$3,689,634	19.4%	\$5,278,570	25.1%
Grand Total	\$16,976,596		\$18,685,769		\$19,029,160		\$21,060,739	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	62.9%	62.3%	58.1%	57.0%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Rochester Community Sch Corp (2645)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$71,186	\$174,731	\$219,070	\$207,153	191%	19%	-5%
	11100 Regular Programs; Elementary	\$2,676,425	\$3,216,260	\$2,971,587	\$3,170,807	18%	-1%	7%
	11200 Regular Programs; Middle/Junior High	\$1,256,821	\$1,735,786	\$1,454,505	\$1,565,240	25%	-10%	8%
	11300 Regular Programs; High School	\$1,349,783	\$1,782,058	\$1,985,804	\$2,031,757	51%	14%	2%
	11350 Regular Programs; High School; Academic Honors Diploma	\$11,013	\$0	\$0	\$0	-100%		
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$25,309	\$53,774	\$45,797	\$27,781	10%	-48%	-39%
	11420 Vocational Education; Agriculture B	\$57,935	\$79,092	\$85,390	\$91,004	57%	15%	7%
	11430 Vocational Education; Distributive Education	\$0	\$27	\$0	\$0		-100%	
	11450 Vocational Education; Consumer and Homemaking	\$42,458	\$51,582	\$53,344	\$54,398	28%	5%	2%
	11510 Vocational Education; Cooperative Education	\$15,601	\$19,926	\$20,326	\$20,890	34%	5%	3%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$14,000	\$45,115	\$47,514	\$38,885	178%	-14%	-18%
	12110 Gifted And Talented; Gifted and Talented	\$7,299	\$0	\$0	\$17	-100%		
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$12,003			
	12210 Mental Disabilities; Mild Mental Disabilities	\$10,085	\$8,492	\$75,749	\$175,730	> 500%	> 500%	132%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$0	\$109,525			
	12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$0	\$45,497			
	12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$0	\$571			
	12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$2,458	\$80,626			> 500%
	12330 Physical Impairment; Visual Impairment	\$0	\$0	\$0	\$5,337			
	12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$0	\$16,365			
	12350 Physical Impairment; Homebound	\$1,001	\$6,152	\$11,760	\$24,144	> 500%	292%	105%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$10,213	\$160,540			> 500%
	12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$0	\$113,776			
	12510 Culturally Different; Communication Disorders	\$0	\$0	\$96,991	\$172,190			78%
	12610 Learning Disability	\$0	\$0	\$0	\$329,370			
	12710 Equal Opportunity At Risk	\$49,851	\$46,830	\$37,500	\$45,629	-8%	-3%	22%
	12810 Special Education Preschool	\$57,929	\$79,120	\$33,561	\$68,241	18%	-14%	103%
	12900 Other Special Programs	\$0	\$1,744	\$571	\$84,806		> 500%	> 500%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$4,836	\$6,118	\$5,973	\$6,456	33%	6%	8%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$51,763	\$216	\$0		-100%	-100%
	14100 Summer School Programs; Elementary	\$24,497	\$33,164	\$27,052	\$33,301	36%	0%	23%
	14200 Summer School Programs; Middle/Junior High School	\$5,079	\$147	\$0	\$4,809	-5%	> 500%	
	14300 Summer School Programs; High School	\$64,282	\$25,239	\$6,876	\$13,996	-78%	-45%	104%
	16100 Remediation Testing	\$41,230	\$37,385	\$12,334	\$12,895	-69%	-66%	5%
	16200 Preventive Remediation	\$11,177	\$14,196	\$261	\$30	-100%	-100%	-89%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$87,157	\$109,981	\$155,541	\$86,247	-1%	-22%	-45%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$953,739	\$1,108,158	\$800,730	\$18,510	-98%	-98%	-98%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$6,409	\$7,023	\$1,379		-78%	-80%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,170	\$109,254	\$21,608	\$25,084	31%	-77%	16%
	22130 Improvement of Instruction; Instructional Staff Training	\$133,850	\$145,821	\$222,059	\$77,602	-42%	-47%	-65%
	22220 Library/Media Services; School Library	\$240,991	\$270,757	\$220,616	\$240,064	0%	-11%	9%
	22230 Library/Media Services; Audiovisual	\$3,520	\$2,449	\$1,531	\$307	-91%	-87%	-80%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$2,972	\$713	\$9,366	\$26,903	> 500%	> 500%	187%
	22360 Instruction, Related Technology; Network Support	\$419,637	\$734,830	\$808,273	\$735,996	75%	0%	-9%
	22900 Other Support Service, Instructional Staff	\$0	\$5,415	\$1,656	\$0		-100%	-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$119,720	\$132,861	\$45,028	\$89,019	-26%	-33%	98%
	25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$21,244	\$9,260	\$23,568	\$24,469	15%	164%	4%
	26497 2007 Account Code - Teachers Retirement Fund	\$366,052	\$0	\$0	\$0			
Student Academic Achievement Total		\$8,165,848	\$10,104,608	\$9,521,850	\$10,049,343	23%	-1%	6%
Student Instructional Support								
	21210 Guidance Services; Service Area Direction	\$34,867	\$94,985	\$98,475	\$62,405	79%	-34%	-37%
	21220 Guidance Services; Counseling Services	\$263,330	\$292,012	\$279,010	\$303,487	15%	4%	9%
	21320 Health Services; Medical Services	\$0	\$0	\$2,159	\$15,457			> 500%
	21340 Health Services; Nurse Services	\$110,018	\$155,664	\$161,652	\$180,021	64%	16%	11%
	21410 Psychological Services; Service Area Direction	\$0	\$0	\$0	\$74,978			
	21430 Psychological Counseling	\$1,744	\$3,000	\$0	\$0	-100%	-100%	
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Ser	\$0	\$0	\$5,477	\$0			-100%
	21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$0	\$2,539			

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Rochester Community Sch Corp (2645)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	21810 Special Education Administration; Service Area Direction	\$0	\$0	\$0	\$230,431			
	21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$401	\$0			-100%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$0	\$613			
	24100 Office of The Principal	\$613,659	\$876,178	\$870,359	\$959,887	56%	10%	10%
	24900 Other Support Services, School Administration	\$129,655	\$121,077	\$119,622	\$130,920	1%	8%	9%
Student Instructional Support Total		\$1,153,273	\$1,542,917	\$1,537,154	\$1,960,737	70%	27%	28%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$65,138	\$119,361	\$94,706	\$136,410	109%	14%	44%
	23150 Board of Education; Legal Services	\$49,532	\$274,065	\$45,595	\$24,408	-51%	-91%	-46%
	23160 Board of Education; Promotion Expenses	\$5,149	\$23,003	\$6,215	\$6,622	29%	-71%	7%
	23190 Board of Education; Other Governing Body Services	\$5,396	\$4,993	\$12,635	\$8,442	56%	69%	-33%
	23210 Executive Administration; Office of The Superintendent	\$173,088	\$331,704	\$319,729	\$301,594	74%	-9%	-6%
	23290 Executive Administration; Other Executive Administration Services	\$14,278	\$12,794	\$13,675	\$40,817	186%	219%	198%
	25110 Fiscal Services; Office of The Business Manager	\$86,054	\$1,893	\$883	\$1,317	-98%	-30%	49%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$2	\$110	\$2,060	\$110	> 500%	0%	-95%
	25160 Fiscal Services; Financial Accounting	\$669	\$394	\$1,527	\$1,286	92%	226%	-16%
	25191 Other Fiscal Services; Refund of Revenue	\$16,932	\$4,186	\$24,666	\$3,166	-81%	-24%	-87%
	25192 Other Fiscal Services; Petty Cash	\$500	\$140	\$240	\$300	-40%	114%	25%
	25196 Other Fiscal Services; Cash Change	\$480	\$360	\$360	\$360	-25%	0%	0%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$2,392	\$0	\$0		-100%	
	25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$1,835	\$1,965			7%
	25790 Personnel Services; Other Professional Services	\$0	\$20,961	\$18,615	\$21,728		4%	17%
	25810 Administrative Technology Services; Technology Services Supervision And Administrati	\$0	\$1,168	\$561	\$1,565		34%	179%
	25830 Administrative Technology Services; Systems Application Development	\$0	\$3,588	\$0	\$0		-100%	
	25840 Administrative Technology Services; Systems Operations	\$0	\$18,689	\$0	\$0		-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,026,865	\$1,259,985	\$1,241,514	\$1,302,011	27%	3%	5%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,598	\$55,684	\$56,976	\$90,457	177%	62%	59%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$101,462	\$159,200	\$251,534	\$254,670	151%	60%	1%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,919	\$0	\$0	\$0			
	26499 2007 Account Code - Other	\$9,498	\$0	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$19,034	\$50,536	\$19,475	\$57,397	202%	14%	195%
	26600 Operation and Maintenance of Plant Services; Security Services	\$6,434	\$5,972	\$0	\$936	-85%	-84%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$256,472	\$89,379	\$59,081	\$41,512	-84%	-54%	-30%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$0	\$6,360	\$2,121	\$3,206		-50%	51%
	27010 Student Transportation; Service Area Direction	\$51,214	\$66,800	\$84,249	\$88,952	74%	33%	6%
	27100 Student Transportation; Vehicle Operation	\$249,393	\$361,957	\$379,923	\$370,939	49%	2%	-2%
	27200 Student Transportation; Monitoring Services	\$49,989	\$0	\$0	\$0	-100%		
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$153,403	\$161,134	\$188,013	\$222,375	45%	38%	18%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$361,424	\$0			-100%
	27500 Student Transportation; Insurance on Buses	\$0	\$8,313	\$14,062	\$12,955		56%	-8%
	27700 Student Transportation; Contracted Transportation Services	\$51	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$77,477	\$2,500	\$522	\$0	-100%	-100%	-100%
	27910 Student Transportation; Bus Driver Training	\$2,111	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$35,843	\$50,097	\$53,193	\$54,035	51%	8%	2%
	31200 Food Services Operations; Food Preparation and Dispensing	\$263,802	\$376,101	\$643,953	\$315,172	19%	-16%	-51%
	31300 Food Services Operations; Food Delivery	\$272	\$484	\$667	\$155	-43%	-68%	-77%
	31400 Food Services Operations; Food Purchases	\$354,571	\$319,460	\$308,493	\$341,952	-4%	7%	11%
	31900 Other Food Services	\$89,817	\$70,672	\$72,019	\$65,275	-27%	-8%	-9%
Overhead and Operational Total		\$3,199,444	\$3,864,433	\$4,280,520	\$3,772,090	18%	-2%	-12%
Nonoperational								
	33200 Community Recreation	\$28,927	\$20,250	\$4,305	\$12,070	-58%	-40%	180%
	33400 Athletic Coaches	\$164,505	\$81,475	\$63,822	\$71,137	-57%	-13%	11%
	33940 Child Care Services	\$0	\$0	\$16	\$3,552			> 500%
	33990 Other Community Services; Other	\$0	\$0	\$0	\$690			
	40100 Facilities Acquisition and Construction; Service Area Direction	\$0	\$0	\$102	\$0			-100%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$45,882	\$44,238	\$20,694	\$19,183	-58%	-57%	-7%
	43000 Facilities Acquisition and Construction; Professional Services	\$6,744	\$7,846	\$213,316	-\$35,698	< -500%	-555%	-117%
	45100 Building Acquisition, Construction and Improvements	\$211,773	\$715,150	\$1,259,311	\$2,682,313	> 500%	275%	113%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$65,000	\$0	\$0	\$0	-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Rochester Community Sch Corp (2645)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,000	\$0	\$25,963		333%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,320	\$53,059	\$43,525	\$4,540	-81%	-91%	-90%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$51,814	\$39,849	\$41,373	\$270,834	423%	> 500%	> 500%
	51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Appri	\$237,927	\$230,000	\$0	\$0	-100%	-100%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$40,872	\$55,454	\$0	\$0	-100%	-100%	
	52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appro	\$19,670	\$12,617	\$0	\$0	-100%	-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,785,500	\$1,765,050	\$1,966,222	\$2,178,351	22%	23%	11%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,648	\$49,810	\$43,453	\$38,859	> 500%	-22%	-11%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$95	\$56	\$0		-100%	-100%
	54200 Common School Fund; Principal	\$96,375	\$76,063	\$0	\$0	-100%	-100%	
	59100 Other Debt Services Obligations; Registrars Fee	\$0	\$16,014	\$33,439	\$4,828		-70%	-86%
	60700 Nonprogramed Charges; Scholarships	\$770	\$840	\$0	\$1,946	153%	132%	
Nonoperational Total		\$2,783,728	\$3,173,810	\$3,689,634	\$5,278,570	90%	66%	43%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$42,029	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$632,723	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$65,224	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$931,370	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$956	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$2,000	\$0	\$0	\$0			
Prorated By Fund Total		\$1,674,303	\$0	\$0	\$0			